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I hereby certify that the above indicated document or documents are being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and is addressed to the Commissioner of Patents and Trademarks, Washington,

Date: January 9, 2004

THE COMMISSIONER OF PATENTS AND TRADEMARKS Washington, D.C. 20231

Re:

Application of: Tinianov

Serial No.: 09/845,791 Filed: April 30, 2001

For: ACOUSTICAL CEILING TILES

Examiner: Renata D. McCloud

Art Unit: 2837

[]

Confirmation No. 3178

Sir:

Transmitted herewith is/are the following document(s) related to the above-identified application:

[X] Acknowledgment of receipt card. [X] Amendment.

Declaration & Power of Attorney. []

Certified copy of Declaration & Power of Attorney (Attachment B).

Information Disclosure Statement. [X]

1 Sheet of Drawings (Attachment D).

Please extend the time for responding to the Office Action _____(___) month(s) to ______.

The fee has been calculated as shown below:

[X] Charge \$180.00 to Deposit Account No. 10-0625.

Please charge any additional fees or credit overpayment to Deposit Account No. 10-0625. [X]

[X] Two additional copies of this sheet are enclosed.

Attornev

Robert D. Touslee Registration No. 34,032 (303) 978-3927